

HMM, CPAS LLP

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Accountant to the Debtor and Debtor in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
HBL SNF, LLC, d/b/a EPIC REHABILITATION	: Case No. 21-22623 (SHL)
AND NURSING AT WHITE PLAINS	:
	:
Debtor.	:
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**MONTHLY STATEMENT OF FEES AND EXPENSES OF
HMM, CPAS LLP,
ACCOUNTANT TO HBL SNF, LLC, THE DEBTOR AND DEBTOR IN POSSESSION,
PURSUANT TO BANKRUPTCY CODE SECTIONS 330 AND 331 FOR THE PERIOD
FROM AUGUST 1, 2023 THROUGH AUGUST 31, 2023**

NAME OF APPLICANT:	HMM, CPAS LLP ("HMM")
Authorized to Provide Professional Services to:	HBL SNF, LLC, Debtor and Debtor in Possession
Effective Date of Retention:	January 4, 2022 <i>nunc pro tunc</i> to November 1, 2021
Period for Which Compensation and Reimbursement is Sought:	August 1, 2023 through August 31, 2023 (the " <u>Statement Period</u> ")
Compensation Sought as Actual, Reasonable and Necessary for Statement Period:	\$3,577.50

Total Expenses Requested for the Compensation Period for HMM:	\$0.00
Total Fees and Expenses Requested:	<u>\$3577.70</u>

Summary of Prior Monthly Statements Sent:

#	Date Sent	Period Covered	Requested		Awarded and Paid	
			Fees	Expenses	Fees	Expenses
	01/14/2022	12/01/2021 – 12/31/2021	\$3,570.00	N/A	\$3,570.00	N/A
	2/11/2022	01/01/2022 – 01/31/2022	\$1,830.00	N/A	\$1,830.00	N/A
	3/9/2022	02/01/2022 - 02/28/2022	\$2,216.25	N/A	\$2,216.25	N/A
	4/19/2022	03/01/2022 – 03/31/2022	\$2,313.75	N/A	\$2,313.75	N/A
	5/18/2022	04/01/2022 – 4/30/2022	\$7,421.25	\$700.00	\$7,421.25	\$700.00
	6/15/2022	05/01/2022 – 05/31/2022	\$2,025.00	\$100.00	\$2,025.00	\$100.00
	7/12/2022	06/01/2022 – 06/30/2022	\$1,400.00	0.00	\$1,400.00	0.00
	08/08/2022	07/01/2022 – 07/31/2022	\$2,482.50	0.00	\$2,482.50	0.00
	09/15/2022	08/01/2022 - 08/31/2022	\$3,511.25	0.00	\$3,511.25	0.00
	10/13/2022	09/01/2022 – 09/30/2022	\$1,715.00	0.00	\$1,715.00	0.00
	11/09/2022	10/01/2022 – 10/31/2022	\$1,840.00	0.00	\$1,840.00	0.0
	12/14/2022	11/1/2022 – 11/30/2022	\$4,695.00	0.00	\$4,695.00	0.00
	01/12/2023	12/01/2022 – 12/31/2022	\$7,028.75	0.00	\$7,028.75	0.00
	02/13/2023	01/01/2023 – 01/31/2023	\$11,475.00	0.00	\$11,475.00	0.00
	03/10/2023	02/01/2023 – 02/28/2023	\$10,173.75	0.00	\$10,173.75	0.00
	04/12/2023	03/01/2023 – 03/31/2023	\$4,082.50	0.00	\$4,082.50	0.00
	05/15/2023	04/01/2023 – 04/30/2023	\$5,385.00	\$700.00	\$5,385.00	700.00

	06/14/2023	05/01/2023 – 05/31/2023	\$5,060.00	\$100.00	\$5,060.00	100.00
	07/14/2023	06/01/2023 – 06/30/2023	\$2,475.00	0.00	\$2,475.00	0.00
	08/11/2023	07/01/2023 – 07/31/2023	\$3,845.00	0.00	0.00	0.00
TOTAL			\$84,545.00	\$1,600.00	\$80,700.00	\$1,600.00

Summary of Prior Interim Applications Filed:

TIME SUMMARY BY BILLING CATEGORY

For the Period of December 1, 2021 through July 31, 2023:

Billing Category	Total Hours	Total Compensation
Participate in Meetings		
Prepare and/or review the Monthly Operating Report and Other Schedules, as required by the local rules of the Court, and the United States Trustee's guidelines	132.50	42,292.50
Audit financial statements and other financial documents	82.75	25,425.00
Preparation, review and certification of the Medicaid RHCF-4 report and Preparation of Medicare annual report	12.75	4,197.50
Review of statistical data for third party reporting		
Compile interim financial statements on a monthly basis.		
Review of rate sheets and preparation of appeals, if necessary	15.25	6046.25
Preparation of year-end financial statements		
Preparation of depreciation schedules		
Assist the Debtor and/or its counsel in any litigation proceedings against potential adversaries		
Reconstruct, if necessary, the Debtor's books and records prior to the Petition Date		
Assist the Debtor with the preparation and filing of outstanding federal, state and local tax returns	13.50	3908.75
Perform any other services that the Debtor may deem necessary in our role as	6.50	2675.00

accountants to the Debtor, or that may be requested by its counsel for or on behalf of the Debtor of the estate		
Total	263.25	84,545.00

TIME SUMMARY BY BILLING CATEGORY
For the Period of August 1, 2023 through August 31, 2023

Billing Category	Total Hours	Total Compensation
Participate in Meetings		
Prepare and/or review the Monthly Operating Report and Other Schedules, as required by the local rules of the Court, and the United States Trustee's guidelines	7.00	\$2,405.00
Audit financial statements and other financial documents		
Preparation, review and certification of the Medicaid RHCF-4 report and Preparation of Medicare annual report		
Review of statistical data for third party reporting		
Compile interim financial statements on a monthly basis.		
Review of rate sheets and preparation of appeals, if necessary		
Preparation of year-end financial statements		
Preparation of depreciation schedules		
Assist the Debtor and/or its counsel in any litigation proceedings against potential adversaries		
Reconstruct, if necessary, the Debtor's books and records prior to the Petition Date		
Assist the Debtor with the preparation and filing of outstanding federal, state and local tax returns	2.25	697.50
Perform any other services that the Debtor may deem necessary in our role as accountants to the Debtor, or that may be requested by its counsel for or on behalf of the Debtor of the estate	1.00	475.00
Total	10.25	3,577.50

TIME SUMMARY BY PROFESSIONAL
For the Period of August 1, 2023 through August 31, 2023

Name	Position; Experience	Hourly Rate	Total Hours	Total Compensation
Joseph Martello, CPA	Partner	475.00	1.00	475.00
Brian Lee, CPA	Partner	375.00 (rate increase 10/01/2022)	3.00	1,125.00
Wayne Robinson, CPA	Partner	375.00 (rate increase 10/01/2022)		
Peter Vogel, CPA	Partner	335.00 (rate increase 10/01/2022)	1.50	502.50
Daryl Kirk	Senior Manager	320.00 (rate increase 10/01/2022)	4.00	1,280.00
Karen Kelly	Senior Manager	320.00 (rate increase 10/01/2022)		
Michael Horan	Senior Manager	320.00		
John Faust	Staff	260.00 (rate increase 10/01/2022)	.75	195.00
Ezinne Ukwu	Senior	270.00		
Anne Kelly	Executive Asst. – Tax	135.00		
Karla Diaz	Staff	250.00		
Michael Romando	Staff	260.00 (rate increase 10/01/2022)		
Amanda Lipari	Staff	260.00		
Total		349.03	10.25	3,577.50

EXPENSE SUMMARY

For the Period of August 1, 2023 through August 31, 2023

Disbursements	Amount
Conference Calls	
FedEx/UPS	
Filing Fees	
Photocopies and Printing	
Telephonic Appearances	
Total Disbursements	0.00

DETAILED TIME RECORDS

Annexed hereto as Exhibit “A” are contemporaneously maintained time entries for each individual providing services for the Statement Period.

SUMMARY

HMM’s fees for the Statement Period have been calculated on the basis of HMM’s usual and customary hourly rates for its professionals in this Chapter 11 Case. Out-of-pocket expenses, such as photocopying, telecommunications, postage, package delivery charges, travel expense, word processing and computer-aided research are not included in HMM’s hourly rates for professionals and are billed separately.

HMM reserves the right to amend the fees and expense reimbursement south herein in the event that a subsequent review of HMM 's records reveals that additional professional services were rendered or expenses incurred which were not processed in advance of this Monthly Statement. In the event such amendments are required, HMM reserves the right to seek such additional fees or expenses in any subsequent fee applications or monthly statements.

Dated: New York, New York
September 15, 2023

HMM, CPAs LLP

By: /s/Joseph Martello

Joseph Martello

Suzanne Breit

Wayne Robinson

James Budd

Brian Lee

Peter Vogel

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*Accountant to the Debtor and Debtor in
Possession*

EXHIBIT A

TIME AND EXPENSE

HMM, CPAS LLP

INFORMATIONAL FEE AND EXPENSE STATEMENT

FOR

HBL SNF LLC

FEES SUMMARY:

DATE	PROFESSIONAL	Matter ID/Client Sort Matte Description Narrative	COMPONENT	HOURS	UNITS	PRICE	VALUE
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Matter Description: Prepare and/or review the Monthly Operating Report and Other Schedules,
as required by the local rules of the Court, and the United States Trustee's guidelines

8/8/2023	LEE, BRIAN	Projections	Fees	1.00	0.00	375.00	375.00
8/9/2023	LEE, BRIAN	Projections	Fees	2.00	0.00	375.00	750.00
8/21/2023	KIRK, DARYL	July Monthly Financial Statement for Bankruptcy	Fees	2.50	0.00	320.00	800.00
8/22/2023	KIRK, DARYL	July Monthly Financial Statement for Bankruptcy	Fees	0.75	0.00	320.00	240.00
8/23/2023	KIRK, DARYL	July Monthly Financial Statement for Bankruptcy	Fees	0.75	0.00	320.00	240.00

TOTAL:	Matter Description: Prepare and/or review the Monthly Operating Report and Other Schedules, as required by the local rules of the Court, and the United States Trustee's guidelines:	7.00	2405.00
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Matter Description: Assist the Debtor with the preparation and filing of outstanding federal, state and local tax returns

8/10/2023	FAUST, JOHN	PREPARATION OF 2022 FORM 1065 AND FORM IT-204 PARTNERSHIP TAX	Fees	0.75	0.00	260.00	195.00
8/10/2023	VOGEL, PETER	PREPARATION OF 2022 FORM 1065 AND FORM IT-204 PARTNERSHIP TAX	Fees	1.50	0.00	335.00	502.50

TOTAL:	Matter Description: Assist the Debtor with the preparation and filing of outstanding federal, state and local returns:	2.25	697.50
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Matter Description: Perform any other services that the Debtor may deem necessary in our role as accountants to the Debtor,
or that may be requested by its counsel for or on behalf of the Debtor of the estate

8/30/2023	MARTELLO, JOSEPH	GENERAL CONSULTING	Fees	1.00	0.00	475.00	475.00
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TOTAL:	Matter Description: Perform any other services that the Debtor may deem necessary in our role as accountants to the Debtor, or that may be requested by its counsel for or on behalf of the Debtor of the estate:	1.00	475.00
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SUBTOTAL - SUMMARY OF FEES:	10.25	3,577.50
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EXPENSE SUMMARY:

Expense	0.00
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SUBTOTAL - SUMMARY OF EXPENSES:	0.00
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GRAND TOTAL: Total Fees & Expenses Requested:	3,577.50
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